

## ABSTRACT

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*URO Spare Part Store a bussines unit in sectors of commerce that do not yet have a well integrated system. The process of recording and processing data still conventionally. The document transaction is only a ledger the andrecording of inventory is manually Ingredient.URO spare part stories also not create finanacial report in the sales process, the financial report is very important thing that is needed to measure the operating performance of business in a givenperiod and the manajement to take decisions. It is also to know the prediction the number of spare part tat need to be provided for the next period of time is important. With that prediction the company was able to see the sales opportunities thatexits on the marketbased on the result from pas sales data.the method that use in the prediction of sales this time using the method of Least Square Method (LSM). This information system was created based on desktop using the Java programming language and MySQL database, as well as the design of sistem use flowmap and ER Diagram for business process which devised. Information system presented information of data, data sales, data purchases, sales data prediction, data report, and data transaction report and financial Income Statement dan Statement of Owner's Equinty.*

*Keyword: Least Square Report, Income Statement, Statement of Owner's Equinty.*